

Community Service Fund (Fd80) Tracking Operational (Fd10) Costs

School district operating a Community Service Fund (Fd 80) must comply with the **Chapter PI 80 Community Programs and Services** rule that became effective on May 1, 2015. A copy can be found on the **Fund 80 General Information** website (<http://dpi.wi.gov/sfs/finances/fund-info/community-service/fund-80>).

School districts hosting Community Service Fund (Fd 80) functions in facilities owned & operated by the district General Fund (Fd 10) must develop a reasonable method of tracking expenditures (utilities, custodial, security, etc.) which are attributable solely to the Fund 80 use. The Fee Collection Flowchart is a helpful tool in assisting a district to calculate the amount of cost to assign to Fund 80. It can be found at this address: <http://dpi.wi.gov/sfs/finances/fund-info/community-service/overview>

In addition, the district practice of documenting 'actual & additional' expenditures as defined in PI-80 should be in alignment with current Board of Education policy. Documentation of all agreements and invoices should be kept on file and available at the time of the district annual audit.

The Wisconsin Uniform Financial Accounting Requirements (WUFUR)

<http://dpi.wi.gov/sites/default/files/imce/sfs/pdf/Revision%20%2326%20.pdf> provides the following information to assist the district with the general coding requirements related to this potential procedure.

How would Fund 10 record a revenue payment from Fund 80 for the related general operational costs?

Acct Type	WUFUR Function	WUFUR Source	Account Title	Fund 10
R	000000	293	Rentals	X

(Source) WISCONSIN SCHOOL FINANCE REPORTING SYSTEM
 REPORTED REVENUE ACCOUNT CODES
 REVISION DATE: APRIL 1, 2016

<http://dpi.wi.gov/sites/default/files/imce/sfs/pdf/Revenue%20Accounts%20Matrix%204-1-16.pdf>

How would Fund 80 record the invoice amount for facility related general operational costs that was paid to Fund 10?

Acct Type	WUFUR Function	WUFUR Source	Account Title	Fund 80
E	255000	517	Site Rental	X

(Source) WISCONSIN SCHOOL FINANCE REPORTING SYSTEM
 REPORTED EXPENDITURE ACCOUNT CODES
 REVISION DATE: APRIL 1, 2016

<http://dpi.wi.gov/sites/default/files/imce/sfs/pdf/Expenditure%20Accounts%20Matrix%204-1-16.pdf>

293 Rentals Revenue for rental of district property received from other than charges to pupils.

537 BUILDING RENTAL *Used only with functions in the 255 000 series*

Buildings rented for district use. Buildings that are acquired by a "capital lease", land contract, or "installment purchase" is coded to object 531, "Building Purchase".

255000 Facilities Acquisition & Remodeling Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.